Supplementary Information for Legislative Review

1987 - 1988 Estimates

Manitoba
Finance

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1987/88 EXPENDITURE ESTIMATES

PREFACE

THIS DOCUMENT HAS BEEN PRODUCED BY THE DEPARTMENT OF FINANCE AS A DEPARTMENTAL SUPPLEMENT TO ITS PRINTED MAIN ESTIMATES. IT IS INTENDED TO PROVIDE BACKGROUND INFORMATION ON THE DEPARTMENT WHICH SHOULD COMPLEMENT THE INFORMATION ALREADY CONTAINED IN THE PRINTED MAIN ESTIMATES. IT IS HOPED THIS ADDITIONAL INFORMATION WILL ASSIST MEMBERS OF THE LEGISLATURE IN THEIR REVIEW OF THE DEPARTMENT'S ESTIMATES.

THE CONTENTS OF THIS SUPPLEMENT ARE ORGANIZED INTO THREE PARTS. THE FIRST PART PROVIDES AN OVERVIEW OF THE DEPARTMENT OF FINANCE'S 1987/88 BUDGET REQUIREMENTS. THE SECOND PART PROVIDES FINANCIAL ANALYSIS INCLUDING DETAILS OF STAFFING REQUIREMENTS AND OF EXPENDITURES. THE INFORMATION IN PART TWO IS ORGANIZED ON THE BASIS OF EXISTING MAIN APPROPRIATIONS SO THAT IT WILL PROVIDE AN EASY CROSS REFERENCE TO THE PRINTED MAIN ESTIMATES. PART THREE PROVIDES A FIVE YEAR HISTORICAL BUDGET COMPARISON.

THIS DOCUMENT HAS BEEN DEVELOPED TO ASSIST MEMBERS OF THE LEGISLATURE IN THE REVIEW OF THE PRINTED MAIN ESTIMATES. IT IS HOPED THAT IT WILL PROVIDE A MEANINGFUL INFORMATION SUPPLEMENT AND THAT IT WILL EVOLVE AND IMPROVE BASED ON THE NEEDS OF THE USERS OF THE INFORMATION. I WELCOME FEEDBACK AS TO THE USEFULNESS OF THIS SUPPLEMENTARY INFORMATION.

HONOURABLE EUGENE M. KOSTYRA
MINISTER OF FINANCE

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PART I

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE E. M. KOSTYRA

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

The Minister of Finance is Chairperson of Treasury Board and, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

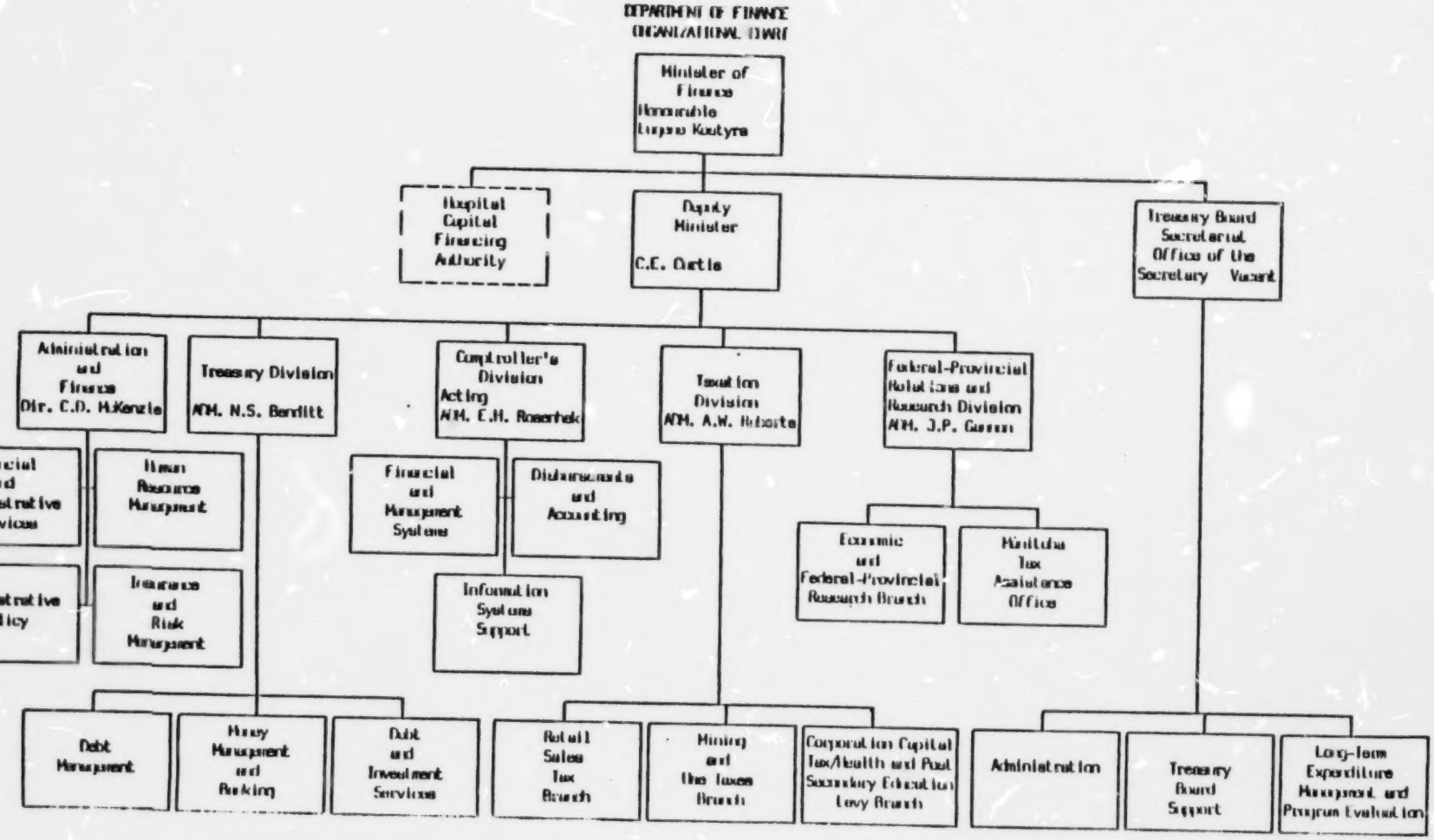
- providing policy direction on matters relating to financial management and administration;
- analysing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information systems technology.

The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 5. A description of the role and responsibilities of each of these Divisions is included in Part II.

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

Canada Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health & Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act
(Parts I and II)
Hospital Capital Financing Authority Act
Hospital Debentures Guarantee Act, 1960
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mineral Acreage Tax Act
Oil and Natural Gas Tax Act
Mining Royalty and Tax Act (except Sections 20 to 25)
Motive Fuel Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
School Districts Debenture Interest Guarantee Act
Sewage Disposal and Water Supply Systems
Debenture Interest Guarantee Act
Succession Duty Act
Suitors' Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
The Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act
Unsatisfied Judgment Fund Act
(where reference is made to Minister of Finance)


DEPARTMENT OF FINANCE
ORGANIZATIONAL CHART
Minister of Finance
Honourable Eugene Kostyra
Hospital Capital Financing Authority
Deputy Minister
C.E. Curtis
Treasury Board Secretariat
Office of the Secretary Vacant
Administration and Finance
Dir. C.D. McKenzie
Treasury Division
ADM. N.S. Bendtt
Comptroller's Division
Acting
ADM. E.H. Rosenhek
Taxation Division
ADM. A.W. Roberts
Federal-Provincial Relations and Research Division
ADM. J.P. Gerrin
Human Resource Management
Financial and Management Systems
Disbursements and Accounting
Insurance and Risk Management
Information Systems Support
Economic and Federal-Provincial Research Branch
Manitoba Tax Assistance Office
Debt Management
Money Management and Banking
Debt and Investment Services
Retail Sales Tax Branch
Mining and Other Taxes Branch
Corporation Capital Tax/Health and Post Secondary Education Levy Branch
Administration
Treasury Board Support
Long-term Expenditure Management and Program Evaluation

Schedule 2

SCHEDULE 3

ADJUSTED VOTE 1986-87	FINANCE (VII)	YEAR ENDED MARCH 31, 1988

EXPENDITURE SUMMARY BY MAIN APPROPRIATION

$ 766,700	1. Administration and Finance Division....	$ 864,000
934,400	2. Treasury Division.....	1,151,400
3,554,400	3. Comptroller's Division.....	3,661,200
7,741,300	4. Taxation Division.....	7,989,300
1,203,300	5. Federal-Provincial Relations and Research Division.....	1,423,700
927,500	6. Administrative Policy /Insurance and Risk Management	1,315,200
980,500	7. Treasury Board Secretariat.....	1,514,800
$ 16,108,100	TOTAL DEPARTMENTAL EXPENDITURES	$ 17,919,600
204,000,000	8. Tax Credit Payments	217,100,000
322,347,500	9. Public Debt (Statutory).....	438,223,500
36,331,800	10. Hydro Rates Stabilization (Statutory)..	23,884,700
$578,787,400*	TOTAL FOR DEPARTMENT OF FINANCE.....	$697,127,800

*Reconciliation Statement

1986-87 Main Estimates	$592,587,400
Transfer of functions to:	
- Education	(8,700,000)
- Municipal Affairs	(850,000)
- Northern Affairs	(50,000)
- Urban Affairs	(4,200,000)
1986-87 Adjusted Vote	$578,787,400

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION

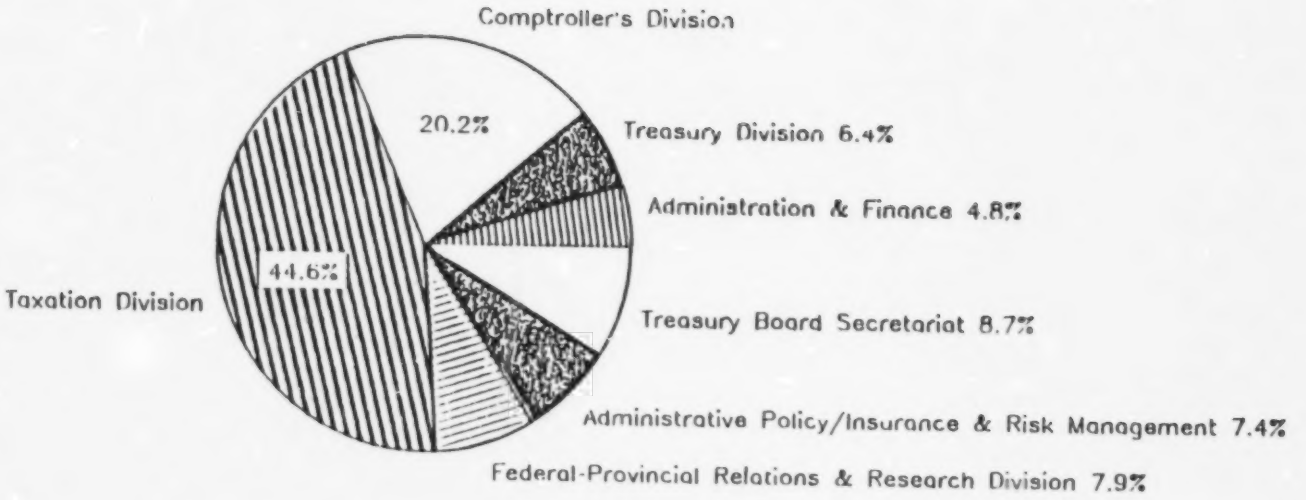


Chart 1

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY PROGRAM

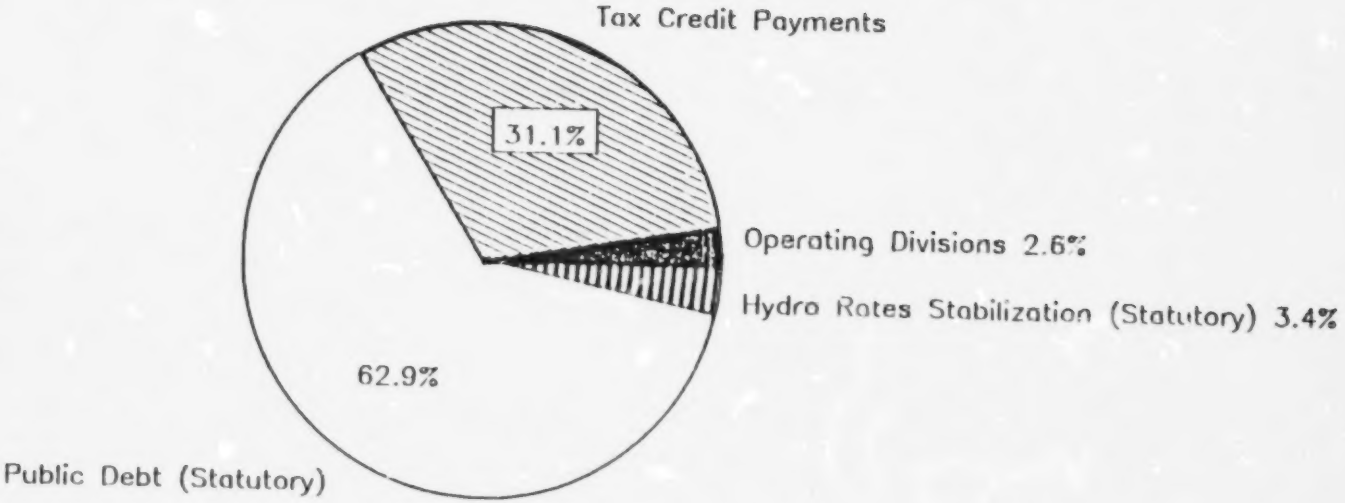


Chart 2

SCHEDULE 4

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAJOR ELEMENT

ELEMENT		ADJUSTED VOTE 1986/87		YEAR ENDING March 31, 1988
SALARIES (Details on Schedule 5)		$12,264,900		$ 13,485,100
OPERATING EXPENDITURES	5,518,300		5,993,300	
Less: Recoverable from other Appropriations	(1,675,100)	3,843,200	(1,558,800)	4.434,500
TAX CREDIT PAYMENTS		204,000,000		217,100,000
STATUTORY (Public Debt & Hydro Rate Stabilization)		358,679,300		462,108,200
TOTAL FOR DEPARTMENT OF FINANCE		$578,787,400		$ 697,127,800

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1986-87 SY	ADJUSTED VOTE 1986-87 Salaries	YEAR ENDING MARCH 31, 1988 SY	YEAR ENDING MARCH 31, 1988 Salaries
68	7-1	Administration and Finance				
	7-1(a)	Minister's Salary	1.00	20,600	1.00	20,600
	7-1(b)	Executive Support	8.00	277,000	9.00	377,200
	7-1(c)	Financial and Administrative	5.00	182,900	5.00	179,400
	7-1(d)	Human Resource Management	5.00	137,400	5.00	138,000
		TOTAL	19.00	617,900	20.00	715,200
69	7-2	Treasury Division				
	7-2(a)	Administration	2.00	80,500	2.00	83,800
	7-2(a)	Debt Management	4.00	148,800	5.00	179,000
	7-2(a)	Money Management and Banking	6.00	196,800	6.00	207,900
	7-2(a)	Debt and Investment Services	8.00	218,900	8.00	235,800
		TOTAL	20.00	645,000	21.00	706,500
70	7-3	Comptroller's Division				
	7-3(a)	Comptroller's Office	2.00	80,400	2.00	83,800
	7-3(b)	Financial and Management Systems	18.00	648,400	18.00	698,500
	7-3(c)	Disbursements and Accounting	65.00	1,552,900	65.00	1,623,300
	7-3(d)	Information Systems Support	19.00	622,900	18.00	619,100
		TOTAL	104.00	2,904,600	103.00	3,024,700
71	7-4	Taxation Division				
	7-4(a)	Administration	7.00	273,000	7.00	270,900
	7-4(b)	Retail Sales Tax	91.00	2,816,400	90.00	2,932,500
	7-4(c)	Mining & Use Taxes	71.00	1,597,600	59.00	1,777,600
	7-4(d)	Corporation Capital Tax	51.48	1,366,100	50.48	1,413,000
		TOTAL	220.48	6,053,100	206.48	6,394,000

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1986-87 SY	Salaries	YEAR ENDING MARCH 31, 1988 SY	Salaries
72	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic and Federal-Provincial Research	21.00	744,600	20.00	796,700
	7-5(b)	Manitoba Tax Assistance Office	7.26	182,900	11.26	290,300
		TOTAL	28.26	927,500	31.26	1,087,000
73	7-6	Administrative Policy/Insurance and Risk Management				
	7-6(a)	Administrative Policy/Insurance and Risk Management	7.00	229,100	7.00	239,100
74	7-7	Treasury Board Secretariat				
	7-7(a)	Office of the Secretary	-	-	2.00	83,600
	7-7(b)	Administration	6.00	138,600	10.00	207,300
	7-7(c)	Treasury Board Support	21.00	749,100	22.00	861,700
	7-7(d)	Long-Term Expenditure Management and Program Evaluation	-	-	6.00	166,000
		TOTAL	27.00	887,700	40.00	1,318,600
	7	TOTAL FOR DEPARTMENT OF FINANCE	426.22	12,264,900	429.22	13,485,100

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1987/88
BY STAFF CATEGORY

DIVISION	STAFF CATEGORIES							
	MANAGERIAL		PROFESSIONAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE	5.00	256,900	6.00	244,100	9.00	214,200	20.00	715,200
TREASURY DIVISION	4.00	234,200	5.00	181,600	12.00	300,700	21.00	716,500
COMPTROLLER'S DIVISION	7.00	390,600	32.00	1,255,600	64.00	1,418,700	103.00	3,064,900
TAXATION DIVISION	11.00	637,100	117.00	4,030,100	78.48	1,764,800	206.48	6,432,000
FEDERAL PROVINCIAL RELATIONS AND RESEARCH DIVISION	5.00	266,100	16.00	589,200	10.26	239,800	31.26	1,095,100
ADMINISTRATIVE POLICY/ INSURANCE AND RISK MANAGEMENT	2.00	93,900	3.00	104,100	2.00	41,100	7.00	239,100
TREASURY BOARD SECRETARIAT	7.00	330,500	23.00	917,900	10.00	225,900	40.00	1,474,300
TOTAL	41.00	2,209,300	202.00	7,322,600	186.22	4,205,200	429.22	13,737,100

NOTE 1. Reconciliation of Amount of Salaries

Total Salaries Costs per Above	13,737,100
Severance Pay	18,000
Allowance for Staff Turnover	(270,000)
Net Salaries Costs per Schedule 5	$13,485,100

PERCENTAGE DISTRIBUTION OF SALARIES

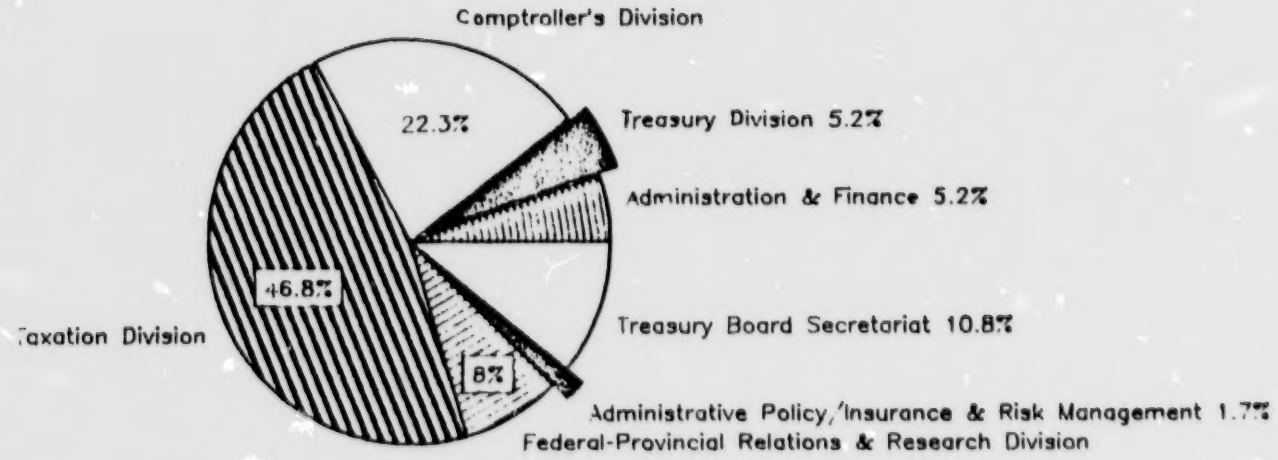


Chart 3

PERCENTAGE DISTRIBUTION OF STAFF YEARS

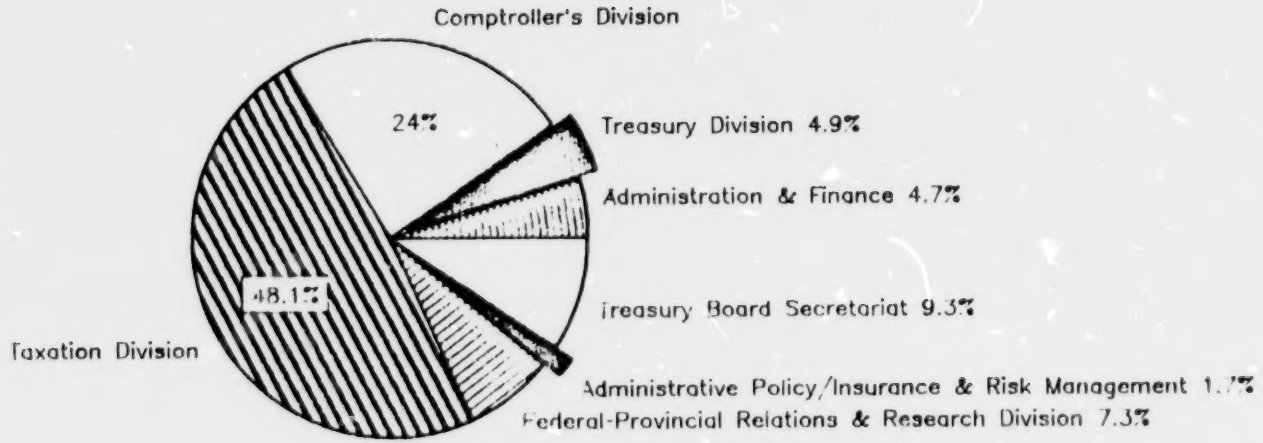


Chart 4

PART 2

DETAILED FINANCIAL INFORMATION

Staff Categories

Managerial

Positions which have been delegated the authority to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,
- the organizations's results and impacts.

Included in this category are:

Executive Management	Deputy Minister or equivalent
Senior Management	Division heads including ADM's, Executive Directors or those management positions reporting directly to the Deputy Minister.
Middle Management	Branch Directors or equivalent
*First-line Management	One reporting level below middle management

* First-line managers who meet this aforementioned management criteria are normally located in departments with large and complex organizational structures.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusion shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

Object Codes

Personnel Services	Regular Earnings Other Earnings (overtime, shift premium), Departmental Ministers and Members of Legislative Assembly, Fringe benefits, other (Worker's Compensation Allowance, Supplement), Health and Education Tax Levy, Personnel Services Recoveries.
Grants/Transfer Payments	Discretionary grant, Nondiscretionary grant, Transfer payment.
Transportation	Vehicles, Aircraft, Other (taxi, bus, couriers, rail).
Communication	Telephone, Electronic mail, Postage, Advertising, Exhibits, Radio systems.
Supplies and Services	Operating Supplies, Materials, Office supplies, Repairs and Maintenance, Utilities, Rentals, Professional Services, Other Fees, Supplies and Services Recovery.
Public Debt	Debt Redemption, Interest on Debt, Discount on Debt, Amortization, Bank Charges, Foreign Exchange, Sinking Fund, Other Charges.
Capital	Land, Buildings, Furniture, Vehicles, Equipment, Capital Grants, Other Physical Assets.
Other Operating	Hotels, Meals, Computer related charges, loss, damage, insurance and extra ordinary costs, Publications, Employee education assistance, Relocation and transfer costs, Other (membership fees, hospitality, uniforms, conference/convention registration fees, incidental allowances).

Social Assistance and Related Acts	Clothing for citizens, Fees and Services Assistance Payments (food, Shelter, allowances, utilities), Transportation health, Special needs.

Terminology

Adjusted Vote	Is a re-alignment of previous year's vote for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.
Staff Turnover Allowance	Is an adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.

ADJUSTED VOTE 1986/87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$766,700	.....1.	**ADMINISTRATION AND FINANCE**	$864,000	68

- Provides direction, control and co-ordination of department programs and advises on government fiscal policy.

- Provides administrative support to the department and to Treasury Board.

- Prepares supply bills based on estimates of government expenditures and revenue.

			REFERENCE NUMBER
$ 20,600..(a)	Minister's Salary	$ 20,600	1
370,500..(b)	Executive Support.....	470,700	2
217,300..(c)	Financial and Administrative....	213,800	3
158,300..(d)	Human Resource Management.....	158,900	4
$766,700		$864,000	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-1A

MINISTER'S SALARY

Provides for the additional compensation to which an individual appointed to the Executive Council is entitled.

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	**SY**	**$**	**SY**	**$**
MINISTER OF FINANCE	1.00	20,600	1.00	20,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

- Advises the Minister of Finance on financial and revenue matters.
- Co-ordinates and manages the activities of the Department.

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	74,200	1.00	80,100
Professional	3.00	129,100	4.00(1)	187,300
Administrative Support	4.00	73,700	4.00	109,800
Total Salaries	8.00	277,000	9.00	377,200
OTHER EXPENDITURES				
Personnel		42,500		42,500
Transportation		16,500		16,500
Communications		11,000		11,000
Supplies and Services		8,500		8,500
Other Operating		15,000		15,000
Total Other Expenditures		93,500		93,500
TOTAL EXPENDITURES		370,500		470,700

(1) Transfer of one staff year to the Minister's Office from the Comptroller's Division.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

OBJECTIVES:

To provide the Department of Finance with effective and efficient financial and administrative services as may be required to comply with government legislation, policies and procedures.

ACTIVITY IDENTIFICATION:

Ensuring that all relevant Government policies regarding administration and accounting are met:

The development of specific procedures to ensure compliance with all authorities, coordination of their implementation and the review and monitoring of results on an on-going basis

Supervision of preparation of all vouchers to be processed through the central accounting system to ensure that all requirements and all deadlines are met

Development of effective systems for the preparation of the Estimates, coordination with all division and branch staff in compiling the necessary information, and the preparation of the final report to the senior management of the Department.

EXPECTED RESULTS

The development and implementation of efficient systems and procedures that effectively meet the needs of the department, legislation and other authorities.

The payment and recording of all transactions for the Department on a current and timely basis.

Preparation and submission of estimates and other reports within the prescribed deadlines and specifications.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	2.00	101,200	2.00	108,900
Professional	1.00	38,700	1.00	32,200
Administrative Support	2.00	43,000	2.00	38,300
Total Salaries	5.00	182,900	5.00	179,400
OTHER EXPENDITURES				
Communications		3,500		3,500
Supplies and Services		22,300		22,300
Other Operating		8,600		8,600
Total Other Expenditures		34,400		34,400
TOTAL EXPENDITURES		217,300		213,800

REFERENCE NUMBER 4

SUB-APPROPRIATION NUMBER 07-1D

HUMAN RESOURCE MANAGEMENT BRANCH

OBJECTIVES

To provide the Department of Finance and Crown Investments with effective human resource management programs and services as may be required to achieve stated departmental goals and objectives.

To provide training services to departmental program managers who are responsible for the development, delivery, and monitoring of financial management systems for all government departments and agencies.

ACTIVITY IDENTIFICATION

Develops, recommends for approval and implements Human Resource Management policies, practices and procedures.

Provides staff development and training services, including management consulting services in design, development and delivery of department originated courses.

Delivers position classification, series reviews, recruitment and selection, employee orientation, labour relations and counselling services.

Provides a complete payroll service to all departmental staff.

Administers Workplace, Safety and Health Program, Affirmative Action Program, and Conflict of Interest Guidelines.

EXPECTED RESULTS

The development of sound human resource management policies, practises and procedures within department.

The provision of training design, delivery and evaluation services to all program managers and staff.

The provision of a complete payroll service to all departmental staff including documentation, recordkeeping and employee orientation.

The ongoing administration of the Workplace, Safety and Health Program, Affirmative Action Program, and Conflict of Interest Guidelines within department.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	45,500	1.00	47,300
Professional	1.00	27,100	1.00	24,600
Administrative Support	3.00	64,800	3.00	66,100
Total Salaries	5.00	137,400	5.00	138,000
OTHER EXPENDITURES				
Communications		3,000		3,000
Supplies and Services		5,700		5,700
Other Operating		12,200		12,200
Total Other Expenditures		20,900		20,900
TOTAL EXPENDITURES		158,300		158,900

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$934,400.....	2.	**TREASURY DIVISION**	$1,151,400	69

- Manages the borrowing programs of the Government and its agencies.

- Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.

- Services the debt of the Government and investment activities of the Government and its agencies

BY APPROPRIATION

$645,000...(a)	Salaries.....	$706,500
286,400...(b)	Other Expenditures	441,900
3,000...(c)	Soldiers' Taxation Relief.....	3,000
$934,400		$1,151,400

BY PROGRAM

			REFERENCE NUMBER
$ 91,300	Treasury Administration.....	$ 93,800	1
152,900	Debt Management.....	191,800	2
455,800	Money Management and Banking.....	603,600	3
234,400	Debt and Investment Services.....	262,200	4
$934,400		$1,151,400	

REFERENCE NUMBER 1

TREASURY ADMINISTRATION

- Provides for the operation of the office of the Assistant Deputy Minister who is responsible for the management of the Treasury Division, and more specifically for the development and maintenance of long term financing and investment markets.

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	59,800	1.00	62,200
Administrative Support	1.00	20,700	1.00	21,600
Total Salaries	2.00	80,500	2.00	83,800
OTHER EXPENDITURES				
Communications		1,200		1,500
Supplies and Services		2,600		2,800
Other Operating		4,000		2,700
Soldiers' Taxation Relief		3,000		3,000
Total Other Expenditures		10,800		10,000
TOTAL EXPENDITURES		91,300		93,800

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2

TREASURY DIVISION-DEBT MANAGEMENT

OBJECTIVES

To provide required funds to the Government and its Crown Corporations.

ACTIVITY IDENTIFICATION

Provides funds to Crown Corporations as required and maintains the records of the Government's investment in Crown Corporations.

Maintains and administers the debt records of the Government and its Crown Corporations.

Administers all sinking funds.

EXPECTED RESULTS

The raising of all capital required by the Government, Crown Corporations and Agencies in the various capital markets.

Borrowing requirements of the Government and its Agencies for 1987-88 is projected to be at approximately the same level as the previous two years (i.e. 1985-86 $1.4 Billion and 1986-87 $1.45 Billion). The borrowing program will probably require 10-12 issues of securities involving 5 international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2

DEBT MANAGEMENT

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	56,900	1.00	59,200
Professional	2.00	68,600	2.00	76,300
Administrative Support	1.00	27,300	2.00	47,500
	4.00	152,800	5.00(1)	183,000
Less Allowance For Staff Turnover	--	(4,000)	--	(4,000)
Total Salaries	4.00	148,800	5.00	179,000
OTHER EXPENDITURES				
Communications		1,200		1,500
Supplies and Services		2,600		8,800
Other Operating		300		2,500
Total Other Expenditures		4,100		12,800(2)
TOTAL EXPENDITURES		152,900		191,800

(1) Addition of secretarial position resulting from increased work load associated with additional debt management requirement

(2) Other expenses related to the additional workload required to service debt management

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2

TREASURY DIVISION-MONEY MANAGEMENT AND BANKING

OBJECTIVES

To provide advice and assistance to Government departments and Crown Corporations on all matters of banking, money management, foreign currency and to manage the Governments' money and to provide cash flow projections for the Government.

ACTIVITY IDENTIFICATION

Prepares cash flow projections for the Government and manages the Government's cash resources. Cash transactions exceed $8.0 Billion originating from over 800,000 receipts and 1,500,000 cheques

Provides a short term investment and borrowing facility for the Government and its Agencies.

Advises departments and agencies respecting their banking arrangements and money management.

EXPECTED RESULTS

The management of the cash resources of the Province and its agencies and the maintenance of financial systems and policies for effective use of these resources.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2

MONEY MANAGEMENT AND BANKING

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	56,900	1.00	59,200
Professional	2.00	63,600	2.00	66,300
Administrative Support	3.00	76,300	3.00	82,400
Total Salaries	6.00	196,800	6.00	207,900
OTHER EXPENDITURES				
Communications		5,300		6,500
Supplies and Services		9,700		12,400
Other Operating		31,000		25,800
Public Debt				
Bank Charges		213,000		351,000(1)
Total Other Expenditures		259,000		395,700
TOTAL EXPENDITURES		455,800		603,600

(1) Change in the recording of the payments for bank fees from net basis to gross basis. Offsetting credits reflected in Public Debt.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2

TREASURY DIVISION-DEBT AND INVESTMENT SERVICES

OBJECTIVES

To service and administer the Public Debt of the Province and the investments activities of the Province and its Agencies; to develop, implement and administer policies for foreign exchange and to manage debt and investment safekeeping operations.

ACTIVITY IDENTIFICATION

Services the Province's debt and investments as well as the investments of its agencies.

Monitors foreign exchange markets and arranges the purchase or sale of foreign currency required in servicing the debt and converting proceeds of new issues.

Provides a securities safekeeping operation for Government departments and agencies.

EXPECTED RESULTS

The management of all outstanding debt of approximately $7.6 billion including the payment of interest and principal and the purchase of the necessary foreign currencies to meet those commitments. ($185.7 million U.S. dollars; 103.4 million Swiss Francs, 9.1 billion Japanese Yen and 60.7 million Deutsche Marks).

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2

DEBT AND INVESTMENT SERVICES

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	46,600	1.00	53,600
Professional	1.00	36,000	1.00	39,000
Administrative Support	6.00	142,300	6.00	149,200
	8.00	224,900	8.00	241,800
Less Allowance For Staff Turnover	--	(6,000)	--	(6,000)
Total Salaries	8.00	218,900	8.00	235,800
OTHER EXPENDITURES				
Communications		4,200		5,100
Supplies and Services		11,000		9,600
Other Operating		300		11,700
Total Other Expenditures		15,500		26,400(1)
TOTAL EXPENDITURES		234,400		262,200

(1) Increase in demand for more current processing of information in debt area.

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$3,554,400	3.	COMPTROLLER'S DIVISION	$3,661,200	70

- Provides central accounting, payroll and financial reporting services for the Province, and central financial control of cost shared agreements.

- Develops government-wide financial systems, policies and procedures.

- Provides policy advice to Treasury Board and Government departments concerning financial and management systems.

- Co-ordinates, develops and maintains departmental data processing systems.

- Provides direction to Government for the appropriate and effective use of information systems technology.

			REFERENCE NUMBER
$ 83,800	(a)	Comptroller's Office	$ 87,200	1
717,900	(b)	Financial and Management Systems	768,000	2
2,028,800	(c)	Disbursements and Accounting	2,080,200	3
723,900	(d)	Information Systems Support	725,800	4
$3,554,400			$3,661,200	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

- Operates, maintains and develops government-wide financial management systems, policies and procedures and provides direction on information systems through the three branches, which make up the Comptroller's Division.

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	59,800	1.00	62,200
Administrative Support	1.00	20,600	1.00	21,600
Total Salaries	2.00	80,400	2.00	83,800
OTHER EXPENDITURES				
Transportation		400		400
Communications		1,200		1,200
Supplies and Services		1,300		1,300
Other Operating		500		500
Total Other Expenditures		3,400		3,400
TOTAL EXPENDITURES		83,800		87,200

REFERENCE NUMBER: 2

SUB-APPROPRIATION NUMBER 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

OBJECTIVES

To monitor, evaluate, develop and communicate government-wide financial and management policies, systems, processes and procedures to ensure the effective, efficient and economical operation of departmental financial and management functions in compliance with minimum acceptable requirements.

To coordinate electronic data processing activities in the Department of Finance.

ACTIVITY IDENTIFICATION

Prepares Treasury Board management policy guidelines and financial administration information policy circulars.

Prepares and maintains the Financial Administration Manual and the Management Practices Guide.

Provides training seminars and advice to departments on financial and management systems.

Coordinates external auditor requirements to some Manitoba Crown Corporations.

Develops and maintains EDP systems for the Department.

Follows-up on Provincial Auditor's report and Provincial Auditor's management letters.

EXPECTED RESULTS

The distribution and communication of the Management Practices Guide.

The provision of quarterly updates to the Financial Administration Manual.

The delivery of financial training sessions to several different levels of the financial community.

The development of long-range EDP systems plans for two operating divisions of the Department of Finance.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	57,100	1.00	59,200
Professional	14.00	530,400	14.00	581,600
Administrative Support	3.00	70,900	3.00	67,700
	18.00	658,400	18.00	708,500
Less Allowance For Staff Turnover	--	(10,000)	--	(10,000)
Total Salaries	18.00	648,400	18.00	698,500
OTHER EXPENDITURES				
Transportation		2,000		2,000
Communications		11,000		11,000
Supplies and Services		39,000		35,500
Other Operating		9,000		11,000
Capital		8,500		10,000
Total Other Expenditures		69,500		69,500
TOTAL EXPENDITURES		717,900		768,000

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES

To operate a central facility for the control and disbursement of Provincial funds, control and management of the Canada/Manitoba shared cost agreements, the operation of an accounting system that records all receipts and payments of the Government and shows the precise financial condition of the Consolidated Fund, and the preparation of financial statements from these records.

ACTIVITY IDENTIFICATION

Processes through the central accounting system approximately 520,000 documents representing payment requests and the associated accounting data for the disbursement of funds for the total Government. Approximately 930,000 cheques are issued annually for these purposes.

Payment of salaries and wages to Provincial employees, who are remunerated on a bi-weekly basis, resulting in the issuance of approximately 550,000 paycheques annually having a total dollar value in excess of $500,000,000.

Prepares regular reports for each government department accounting for all disbursements made on behalf of that department.

Maintains a central record of and accounting for Federal-Provincial agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

EXPECTED RESULTS

All disbursements (payroll, purchases) will be prepared in accordance with Legislation, policy and other governing authority within the prescribed deadlines.

Accounting records and financial statements and reports will be current, complete and accurate.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	4.00	205,900	4.00	212,900
Professional	8.00	248,100	8.00	257,300
Administrative Support	53.00	1,127,900	53.00	1,183,300
	65.00	1,581,900	65.00	1,653,500
Less Allowance for Staff Turnover	-	(29,000)	-	(30,200)
Total Salaries	65.00	1,552,900	65.00	1,623,300
OTHER EXPENDITURES				
Transportation		100		100
Communications		15,000		20,700
Supplies and Services		211,200		216,300
Capital		65,500		62,700
Other Operating:		697,100		662,100
Systems Development/Consulting	85,900		94,900	
Machine Utilization	606,300		561,800	
Other Operating	4,900		5,400	
Total Other Expenditures		988,900		961,900
RECOVERIES				
Recoverable from Other Appropriations		(513,000)		(505,000)
Net Other Expenditures		475,900		456,900
TOTAL NET EXPENDITURES		2,028,800		2,080,200

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

INFORMATION SYSTEMS SUPPORT

OBJECTIVE

To develop and maintain government-wide strategies for information resource management, provide analytical support to Treasury Board in monitoring compliance with resultant policies, procedures and guidelines and promote the cost effective and economic use of information technology in the public sector.

ACTIVITY IDENTIFICATION

Provides advice to Treasury Board on information systems technology issues, develops strategies and related policies, procedures, and guidelines and monitors compliance.

Increases the understanding of information technologies both conceptually and functionally and of their application within the government's framework of policies, procedures, and guidelines.

EXPECTED RESULTS

The development and approval of a government-wide strategic directions paper for information technology and supporting policies, procedures and guidelines.

The maintenance of the annual information technology systems planning process and review and anlysis of major new systems initiatives.

The development and delivery of seminars, courses and special presentations to all levels of government including senior management and the provision of analytical support and advice to government departments assessing their systems options.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

INFORMATION SYSTEMS SUPPORT BRANCH

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	52,500	1.00	56,300
Professional	11.00	429,400	10.00(1)	416,700
Administrative Support	7.00	141,000	7.00	146,100
Total Salaries	19.00	622,900	18.00	619,100
OTHER EXPENDITURES				
Transportation		6,300		5,300
Communications		19,200		18,200
Office Supplies and Services		105,600		109,600
Capital		31,600		29,600
Other Operating		31,500		31,300
Total Other Expenditures		194,200		194,000
RECOVERIES				
Recoverable from Other Appropriations		(93,200)		(87,300)
Net Other Expenditures		101,000		106,700
TOTAL NET EXPENDITURES		723,900		725,800

(1) Transfer of one staff position to Minister's Office

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$7,741,300	4.	TAXATION DIVISION	$7,989,300	71

Advises on certain taxation policy matters and administers the following Acts:

- The Gasoline Tax Act
- The Mining Tax Act
- The Oil & Natural Gas Tax Act
- The Motive Fuel Tax Act
- The Pari-Mutuel Tax Act
- The Retail Sales Tax Act
- Part I of The Revenue Act 1964
- The Tobacco Tax Act
- The Corporation Capital Tax Act
- The Health & Post-Secondary Education Tax Levy Act
- The continuing phase out of the Manitoba Succession Duties & Gift Tax Acts

			REFERENCE NUMBER
$ 285,000...(a)	Administration	$ 282,900	1
3,398,500...(b)	Retail Sales Tax Branch	3,458,400	2
2,025,200...(c)	Mining & Use Taxes Branch	2,270,100	3
2,032,600...(d)	Corporation Capital Tax/Health and Post-Secondary Education Levy Branch	1,977,900	4
$7,741,300		$7,989,300	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

TAXATION ADMINISTRATION

OBJECTIVE

To maximize revenues properly due under the Acts administered by the Division in an efficient and effective manner while maintaining taxpayer's confidence in the integrity of the tax systems as a result of applying the rules under the Acts uniformly and consistently and to obtain such results at a cost not to exceed the total amount appropriated to the Division.

ACTIVITY IDENTIFICATION

Provides for the Division's overall policy direction, pre-audit verification of refunds, quality and internal control.

In conjunction with the Branches, provides the Deputy Minister of Finance and the Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the Government and implements the changes as directed.

Develops and maintains EDP systems for the Division.

Relates with taxpayers and associations re taxation matters.

EXPECTED RESULTS

The collection of revenues imposed by the Acts while continuing to maintain a fair, effective and efficient tax gathering system with a sufficient deterrent to tax evasion.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

TAXATION ADMINISTRATION

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	59,800	1.00	62,200
Professional/Technical	4.00	155,700	4.00	164,400
Administrative Support	2.00	42,000	2.00	44,300
	7.00	257,500	7.00	270,900
Provision for severence pay on retirement	-	15,500	-	-
TOTAL SALARIES	7.00	273,000	7.00	270,900
OTHER EXPENDITURES				
Transportation		1,500		1,500
Communications		500		500
Supplies and Services		3,000		3,000
Other Operating		7,000		7,000
Total Other Expenditures		12,000		12,000
TOTAL EXPENDITURES		285,000		282,900

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

RETAIL SALES TAX BRANCH

OBJECTIVES

To carry out the various activities associated with the administration of the Retail Sales Tax Act in a manner that will ensure the cost effective collection of the tax imposed by that Act.

ACTIVITY IDENTIFICATION

Maintains an updated taxroll, develops and operates effective systems to record and control tax remittances and process refunds.

Advises tax collectors and taxpayers of the interpretation of the tax law, and remittance procedures and other requirements of the Act and Regulations.

Inspects and audits the records of tax collectors and taxpayers, assesses for unpaid taxes, collects tax arrears and prosecutes for offences under the Act.

Recommends any policy change options, and possible amendments to the Act, evaluates the administrative and revenue implication of changes being considered by the government and implements the changes as directed.

EXPECTED RESULTS

The collection of revenues imposed by the Act while continuing to maintain a fair, effective and efficient tax gathering system with a sufficient deterrent to tax evasion.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

RETAIL SALES TAX BRANCH

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	5.00	266,900	5.00	280,500
Professional/Technical	57.00	1,997,300	56.00	2,009,500
Administrative Support	29.00	592,000	29.00	635,500
	91.00	2,856,200	90.00(1)	2,925,500
Provision for severence pay on retirement	-	32,000	-	18,000
Less Allowance for Staff Turnover	-	(71,800)	-	(11,000)
	91.00	2,816,400	90.00	2,932,500
OTHER EXPENDITURES				
Transportation		138,000		129,800
Communications		55,000		58,500
Supplies and Services		180,600		176,600
Office Supplies, Printing	110,000		94,500	
Maintenance Contracts	8,500		10,000	
Rentals	60,000		66,500	
Professional Services	1,000		2,000	
Other	1,100		3,600	
Public Debt				
Bank Charges		1,000		1,000
Physical Assets		9,500		20,000
Other Operating		198,000		140,000
Computer Related Charges	139,000		60,000	
Other	59,000		80,000	
Total Other Expenditures		582,100		525,900(2)
TOTAL EXPENDITURES		3,398,500		3,458,400

1. Decrease of one staff year resulted from trade-off process

2. Decrease in Other Expenditures due to reduced computer related activities.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

MINING AND USE TAXES BRANCH

OBJECTIVES

The efficient and effective revenue collection and administration of the Gasoline Tax Act, The Mining Tax Act, The Motive Fuel Tax Act, The Oil and Natural Gas Tax Act, The Pari-Mutuel Tax Act, The Revenue Act, 1964, Part I and The Tobacco Tax Act.

ACTIVITY IDENTIFICATION

Operates effective systems to record and control tax remittances and process refunds and competition assistance grants.

Inspects and audits the records of tax collectors and taxpayers, conducts investigations into the illegal smuggling of tobacco products and fuels and prosecutes for offences under the Act.

Recommends policy change options, and possible amendments to the Acts, evaluates the administrative and revenue implications of changes being considered by the Government and implements the changes as directed.

Cooperates with the Department of Agriculture to reduce the price of farm fuel by obtaining tax exemptions or reductions from U.S. States and by the dyeing of farm fuel at the U.S. Border.

EXPECTED RESULTS

The collection of revenues imposed by the Acts while continuing to maintain a fair, effective and efficient tax gathering system with a sufficient deterrent to tax evasion.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

MINING & USE TAXES

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	3.00	171,500	3.00	178,300
Professional/Technical	30.00	1,047,700	30.00	1,120,800
Administrative Support	18.00	398,400	18.00	423,500
Border Dye Officers	20.00	-	8.00	75,000
	71.00	1,617,600	59.00	1,797,600
Less: Staff Turnover Allowance		(20,000)		(20,000)
	71.00	1,597,600	59.00	1,777,600
OTHER EXPENDITURES				
Transportation		94,700		109,700
Communications		33,600		33,500
Supplies and Services		235,100		273,100
Dye Purchases	170,000		170,000	
Other Purchases	20,000		58,000(1)	
Office Supplies	20,000		20,000	
Maintenance Contracts	4,000		4,000	
Rentals	11,000		11,000	
Professional Services	10,100		10,100	
Other Operating		64,200		76,200
Hotels & Meals	54,000		66,000(1)	
Computer Related	2,900		2,900	
Publications	2,300		2,300	
Educational Assistance	5,000		5,000	
Total Other Expenditures		427,600		492,500
TOTAL EXPENDITURES		2,025,200		2,270,100

1. Increased other expenses related to Border Dye Program and unleaded farm fuel dyeing program.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-4D

CORPORATION CAPITAL TAX/HEALTH AND POST-SECONDARY EDUCATION LEVY BRANCH

OBJECTIVES

To administer The Corporation Capital Tax Act and The Health & Post-Secondary Education Tax Levy Act including enforcement, audit, information service and research to ensure the effective collection of Capital Tax, and Health & Post-Secondary Education Tax Levy revenues from taxable corporations and employers while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION

Maintains updated taxrolls. develops amd operates effective systems to record (including sales tax) and control tax remittances and process refunds.

Advises tax collectors of the interpretation of the law and remittance procedures and other requirements of the Act and Regulations.

Inspects and audits the rocords of taxpayers, assesses for unpaid taxes, collects tax arrears and prosecutes for offences under the Acts.

EXPECTED RESULTS

The collection of revenues imposed by the two Acts while continuing to maintain a fair, effective and efficient tax gathering system with a sufficient deterrent to tax evasion.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-4D

CORPORATION CAPITAL TAX/HEALTH AND POST-SECONDARY EDUCATION LEVY BRANCH

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	2.00	103,800	2.00	116,100
Professional/Technical	19.00	640,900	19.00	660,400
Administrative Support	30.48	646,400	29.48(1)	661,500
	51.48	1,391,100	50.48	1,438,000
Less: Staff Turnover Allowance		(25,000)		(25,000)
TOTAL SALARIES	51.48	1,366,100	50.48	1,413,000
OTHER EXPENDITURES				
Transportation		35,100		35,600
Communications		32,000		35,400
Supplies and Services		309,000		288,200(2)
Office Supplies & Printing	183,000		103,800	
Maintenance Contracts	34,200		58,200	
Rentals	67,600		106,400	
Professional Services	8,000		8,000	
Other	16,200		11,800	
Public Debt				
Bank Charges		--		400
Capital		6,000		7,500
Other Operating		284,400		197,800
Computer Related Charges	245,000		162,800	
Other	39,400		35,000	
Total Other Expenditures		666,500		564,900(2)
TOTAL EXPENDITURES		2,032,600		1,977,900

(1) Transfer of staff position to Treasury Board Secretariat.

(2) Reduction in purchase of forms and other expenditures resulting from trade-off proposals.

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$1,203,300	5.	**FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION**	$1,423,700	72

- Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs

- Administers fiscal arrangements and tax collection agreements with the Federal Government.

- Administers tax credit programs with the Federal Government and municipalities.

		REFERENCE NUMBER
$ 978,000...(a)	Economic and Federal-Provincial Research Branch..... $1,076,000	1
225,300...(b)	Manitoba Tax Assistance Office... 347,700	2
$1,203,300	$1,423,700	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

OBJECTIVES

To provide research support in respect to national and provincial fiscal and economic matters and inter-governmental financial relations, including shared-cost programs and to serve as the Department's economic policy research and analysis unit.

ACTIVITY IDENTIFICATION

Provides advice and policy analysis in respect to a broad range of economic and fiscal matters including taxation and expenditures policies.

Advises on policies relating to Federal-Provincial fiscal and economic relations.

Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba), the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act and tax collection agreements with the federal government.

Administers tax credit programs with the federal government and municipalities.

EXPECTED RESULTS

The Minister and Cabinet are provided with timely and accurate analysis in regard to major fiscal, economic and taxation issues including inter-governmental implications.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	4.00	216,500	4.00	234,900
Professional	12.00	421,400	11.00(1)	448,500
Administrative Support	5.00	114,800	5.00	121,400
Total Salaries	21.00	752,700	20.00	804,800
Less: Allowance for Staff Turnover		(8,100)		(8,100)
Total Salaries	21.00	744,600	20.00	796,700
OTHER EXPENDITURES				
Transportation		25,000		36,000
Communications		26,000		31,000
Supplies and Services		105,400		126,200
Other Operating		77,000		86,100
Total Other Expenditures		233,400		279,300
TOTAL EXPENDITURES		978,000		1,076,000

(1) Transfer of one staff year to Executive Council.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES

To assist and inform taxpayers on the proper application of the tax programs for residents of Manitoba.

ACTIVITY IDENTIFICATION

Provides information to taxpayers claiming Property Tax Assistance and Cost of Living Credits and administers these programs with Revenue Canada.

Provides assistance in the administration of the Pensioners' School Tax Assistance Program, the Manitoba Income Tax Refund Discounting Legislation and Farmers School Tax Assistance Program.

EXPECTED RESULTS

Taxpayers to receive all monies to which they are entitled under the legislation.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	1.00	29,900	1.00	31,200
Professional	3.00	80,700	5.00	140,700
Administrative Support	3.26	72,300	5.26	118,400
Total Salaries	7.26	182,900	11.26(1)	290,300
OTHER EXPENDITURES				
Transportation		-		3,000
Communications		18,100		23,100
Supplies and Services		22,700		29,700
Other Operating		1,600		1,600
Total Other Expenditures		42,400		57,400(1)
TOTAL EXPENDITURES		225,300		347,700

(1) Provision of resources for administrative support related to the delivery of the Special Farm School Tax Assistance Program.

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTIC NO.
$927,500.....	6.	**ADMINISTRATIVE POLICY/INSURANCE & RISK MANAGEMENT**.....	$1,315,200	73

- In conjunction with the Civil Service Commission and appropriate departments, develops and recommends policies and guidelines on administrative policy.
- Responsible for the editing and publication of the General Manual of Administration.
- Provides a research support role to the Civil Service Commission in development and negotiation of policies affecting employees' disposable income and related matters.
- Provides insurance and risk management services to all government departments, agencies and certain Crown Corporations.

			REFERENCE NUMBER
$ 229,100...(a)	Salaries	$ 239,100	1
40,100...(b)	Other Expenditures	40,100	1
1,727,200...(c)	Insurance Premiums	2,002,500	1
$1,996,400		$2,281,700	
1,068,900...(d)	Less: Recoverable from Other Appropriations	966,500	1
$ 927,500		$1,315,200	

ADMINISTRATIVE POLICY BRANCH

SUB-APPROPRIATION 07-6

OBJECTIVES

To develop and to communicate through the General Manual of Administration, government-wide administrative policies and procedure which ensure effective, efficient and timely administrative functions in compliance with Treasury Board direction and to provide data in support of negotiations of employees' disposable income and related matters.

To anticipate and recognize the changing risks and exposures facing the Government of Manitoba and to design and implement appropriate programs for the treatment of these risks.

To plan Government policy on Insurance and Risk Management, and to apply the principles of risk identification and assessment, risk transfer, risk control and risk financing, to the needs of the Government.

ACTIVITY IDENTIFICATION

Prepares Treasury Board administrative policies and procedures.

Edits and publishes the General Manual of Administration.

Prepares statistical data on employees' disposable income matters.

Examines ongoing and planned Government activities in order to recommend and implement appropriate Risk Management Programs and reduce costs due to unexpected losses.

Places insurance for the Government by analyzing the insurance markets, preparing tender documents and underwriting information, selecting quotations and administering premium payments.

Administers insurance-related claims for the Government including claims against the Province or its employees.

EXPECTED RESULTS

The development of new and revised policies for Treasury Board approval.

The publication and distribution of new and revised policies and procedures.

The provision of statistical data to the Civil Service Commission for negotiation with the M.G.E.A.

A reduction in the costs faced by Government for insurance and unexpected losses.

A reduction in complaints and claims against the Government by the reduction of risk exposures and the fair and efficient management of claims.

REFERENCE NUMBER 1

SUB APPROPRIATION 07-6

ADMINISTRATIVE POLICY/INSURANCE AND RISK MANAGEMENT

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	2.00	93,200	2.00	93,900
Professional	3.00	97,100	3.00	104,100
Administrative Support	2.00	38,800	2.00	41,100
Total Salaries	7.00	229,100	7.00	239,100
OTHER EXPENDITURES				
Transportation		1,000		1,000
Communications		4,000		4,000
Supplies and Services		24,600		24,600
Other Operating		10,500		10,500
Total Other Expenditures		40,100		40,100
INSURANCE PREMIUMS		1,727,200		2,002,500
RECOVERIES				
Recoverable from other Appropriations		(1,068,900)		(966,500)
Net Insurance Premiums		658,300		1,036,000
TOTAL NET EXPENDITURES		927,500		1,315,200

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$980,500	7	TREASURY BOARD SECRETARIAT	$1,514,800	74

Provides analytical support to the Minister of Finance and Treasury Board in fulfilling expenditure management responsibilities.

Analyzes and monitors the financial position of the Province.

Plans and co-ordinates the review and preparation of annual estimates

Develops and Implements Processes for Longer-Term Expenditure Management and Program Evaluation Functions.

			REFERENCE NUMBER
$ -	(a)	Office of the Secretary	$ 87,000	1
152,500	(b)	Administration	234,700	2
828,000	(c)	Treasury Board Support	992,100	3
-	(d)	Long-term Expenditure Management and Program Evaluation	201,000	4
$ 980,500			$1,514,800	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

OFFICE OF THE SECRETARY

Provides executive management direction and guidance to the Treasury Board Secretariat in discharging the roles and responsibilities of Treasury Board as delineated by Cabinet.

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	-	-	1.00	61,900
Administrative Support	-	-	1.00	21,700
	-	-	2.00(1)	83,600
OTHER EXPENDITURES				
Transportation		-		500
Communications		-		1,300
Supplies & Services		-		1,000
Other Operating		-		600
Total Other Expenditures		-		3,400(1)
TOTAL EXPENDITURES		-		87,000

NOTES: 1. The additional resources relate to the appointment of a full-time Secretary to the Treasury Board.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-7B

ADMINISTRATION

OBJECTIVES

To provide administrative, secretarial, records maintenance and clerical support to all branches of the Treasury Board Secretariat.

ACTIVITY IDENTIFICATION

Provision of administrative support to Division personnel.

Provision of support services to the Treasury Board including agenda and minute preparation and distribution of agenda material.

Maintenance of an effective Division filing/records system.

Provision of secretarial/clerical support related to all Division activities.

EXPECTED RESULTS

Timely provision of the above mentioned Support Services to ensure expedient processing of Division responsibilities.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-7B

ADMINISTRATION

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	-	-	1.00	31,200
Administrative Support	6.00	138,600	9.00	204,200
	6.00	138,600	10.00(1)	235,400
Less Allowance for Staff Turnover				(28,100)
	6.00	138,600	10.00	207,300
OTHER EXPENDITURES				
Communications		1,500		2,500
Supplies & Services		12,400		24,900
Total Other Expenditures		13,900		27,400(2)
TOTAL EXPENDITURES		152,500		234,700

NOTES: 1. An additional 4.00 SY's were approved to provide administrative support functions to the Treasury Board Secretariat.

2. The increase in other expenditures relates to the ongoing operating costs resulting from increased activity, as well as costs of acquiring additional office supplies and equipment.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-7C

TREASURY BOARD SUPPORT

OBJECTIVES

To provide financial and other analytical support to the Minister of Finance and Treasury Board.

To plan, coordinate and provide analytical support to Treasury Board and Cabinet during the annual estimates review.

To monitor and analyze the financial position of the Province.

ACTIVITY IDENTIFICATION

Provides Cabinet and Treasury Board with a fiscal framework for consideration of budgetary guidelines.

Recommends financial guidelines to Treasury Board for preparation of departmental budgets.

Analyze departmental budget requests and provides advice and recommendations to Treasury Board and Cabinet to assist in final program resource allocations.

Finalizes estimates of expenditures and revenues and related appropriation acts for tabling in the Legislature.

Recommends and implements Treasury Board guidelines and procedures approved by the Board.

Prepares staffing and financial reports for Treasury Board and the Minister of Finance inclusive of Government-wide year-end forecasts and recommend appropriate action as deemed necessary.

EXPECTED RESULTS

The finalization and distribution of Revenue and Expenditure Estimates for tabling in the Legislature.

The timely provision of Quarterly Financial Reports.

Timely provision of information for Treasury Board on weekly submissions.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-7C

TREASURY BOARD SUPPORT

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	4.00	178,700	4.00	187,800
Professional	17.00	570,400	18.00(1)	718,700
	21.00	749,100	22.00	906,500
Less Allowance for Staff Turnover	-	-	-	(44,800)
	21.00	749,100	22.00	861,700
OTHER EXPENDITURES				
Transportation		4,000		5,000
Communications		8,500		10,000
Office Supplies, Printing		20,400		28,900
Office Equipment Rentals & Maintenance		19,000		22,000
Systems Development		13,000		33,000
Computer Related		9,000		22,000
Other Operating		5,000		9,500
Total Other Expenditures		78,900		130,400(2)
TOTAL EXPENDITURES		828,000		992,100

NOTES: 1. Additional analytical support was approved as part of the strengthening of the Treasury Board function. A total of 4.00 additional staff years were provided, with 3.00 SY being reallocated from Industry, Trade and Technology and from within Finance.

2. The increase in operating costs relates to the strengthened role of the Treasury Board Secretariat, with particular emphasis on systems development activities.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-7D

LONG-TERM EXPENDITURE MANAGEMENT AND PROGRAM EVALUATION

OBJECTIVES

To develop, implement, co-ordinate, and monitor a long-term expenditure management process including a program evaluation component to strengthen fiscal management through the examination of program results and effectiveness.

ACTIVITY IDENTIFICATION

Examination of existing processes for expenditure management and program evaluation.

Development of a process of long-term expenditure management.

Development and implementation of a program evaluation function.

EXPECTED RESULTS

Implementation of a long-term expenditure management process.

Improvement in government efficiency through program and organizational review.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-7D

LONG-TERM EXPENDITURE MANAGEMENT AND PROGRAM EVALUATION

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
SALARIES	SY	$	SY	$
Managerial	-	-	1.00	49,600
Professional	-	-	5.00	199,200
	-	-	6.00(1)	248,800
Less Allowance for Staff Turnover	-	-	-	(82,800)
	-	-	6.00	166,000
OTHER EXPENDITURES				
Transportation		-		4,000
Communications		-		3,000
Office Supplies, Printing		-		5,000
Office Equipment Rentals & Maintenance		-		3,000
Systems Development		-		5,000
Computer Related		-		5,000
Other Operating		-		10,000
Total Other Expenditures		-		35,000(2)
TOTAL EXPENDITURES		-		201,000

NOTES: 1. An additional 6.00 SY's were approved to initiate a longer term expenditure management process and undertake program and organizational reviews.

2. Funding required to support the development and implementation of the long-term expenditure management and program evaluation functions, as well as costs for recruitment of staff.

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988	RESOLUTION NO.
$204,000,000	8.	TAX CREDIT PAYMENTS.....	$217,100,000	75

Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

	ADJUSTED VOTE 1986/87	YEAR ENDING MARCH 31, 1988
- Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$167,300,000	$176,000,000
- Cost of Living Tax Credit	35,100,000	39,500,000
- Political Contributions Tax Credit	800,000	800,000
- Administration Fee	800,000	800,000
TOTAL	$204,000,000	$217,100,000

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988
$322,347,500....	9.	PUBLIC DEBT (STATUTORY).....	$438,223,500

Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province

	ADJUSTED VOTE 1986/87		YEAR ENDING MARCH 31, 1988	
Interest on the Public Debt of the Province and expenses incidental thereto.....	$803,552,700		970,104,000	
Interest on Trust and Special Funds.....	43,300,000		64,000,000	
		$846,852,700		1,034,104,000
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System...	$ 47,878,800		59,182,700	
(2) Manitoba Hydro.....	185,291,900		239,907,900	
(3) Manitoba Housing and Renewal Corporation.....	25,395,000		31,449,100	
(4) Manitoba Agricultural Credit Corporation.....	26,726,500		28,414,200	
(5) Other Government Agencies...	6,065,000		7,864,400	
(6) Other Loans and Investments.	153,470,800		137,062,200	
(7) Sinking Fund Investments....	79,677,200	524,505,200	92,000,000	595,880,500
TOTAL		$322,347,500		$438,223,500

ADJUSTED VOTE 1986-87	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1988

$36,331,800.....10. HYDRO RATES STABILIZATION (STATUTORY).....$23,884,700

Provides for stabilizing Manitoba Hydro's cost of foreign currency borrowing.

PART 3

HISTORICAL INFORMATION

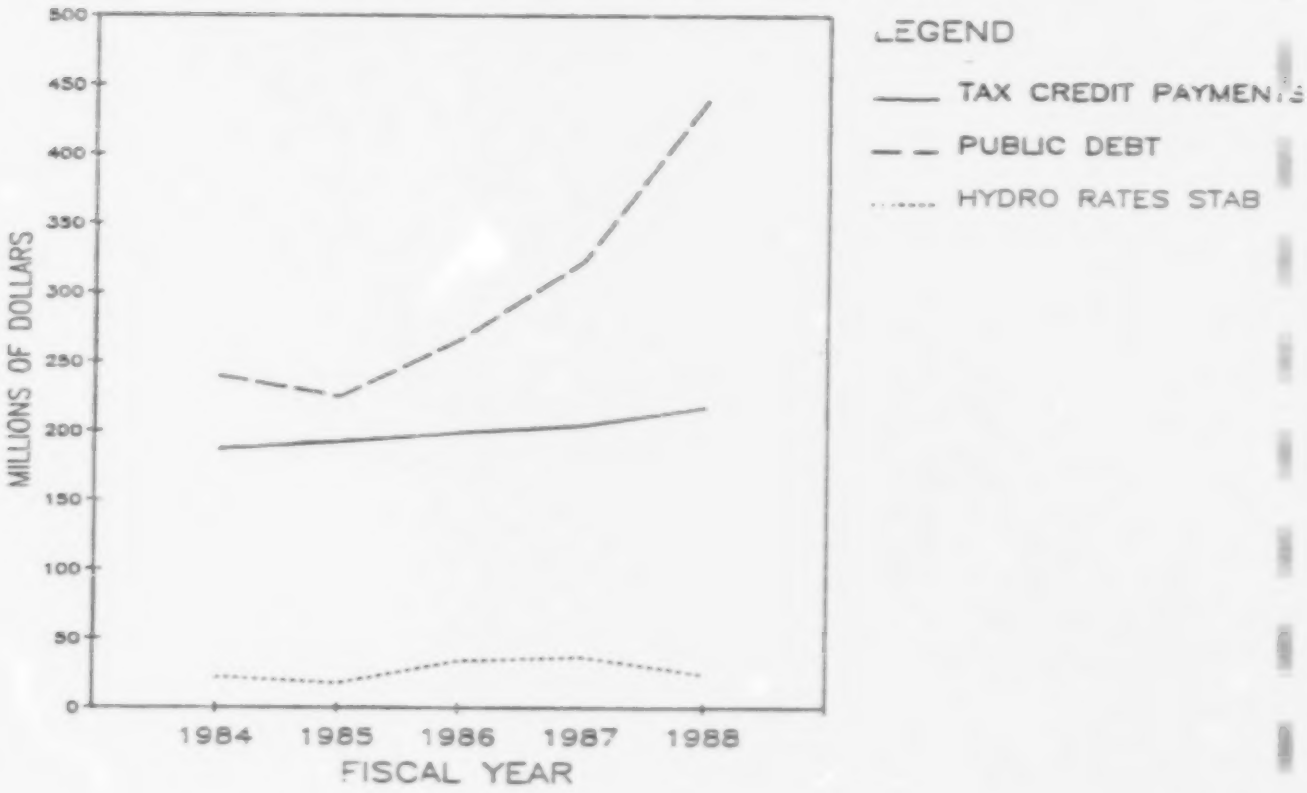
DEPARTMENT OF FINANCE

FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)

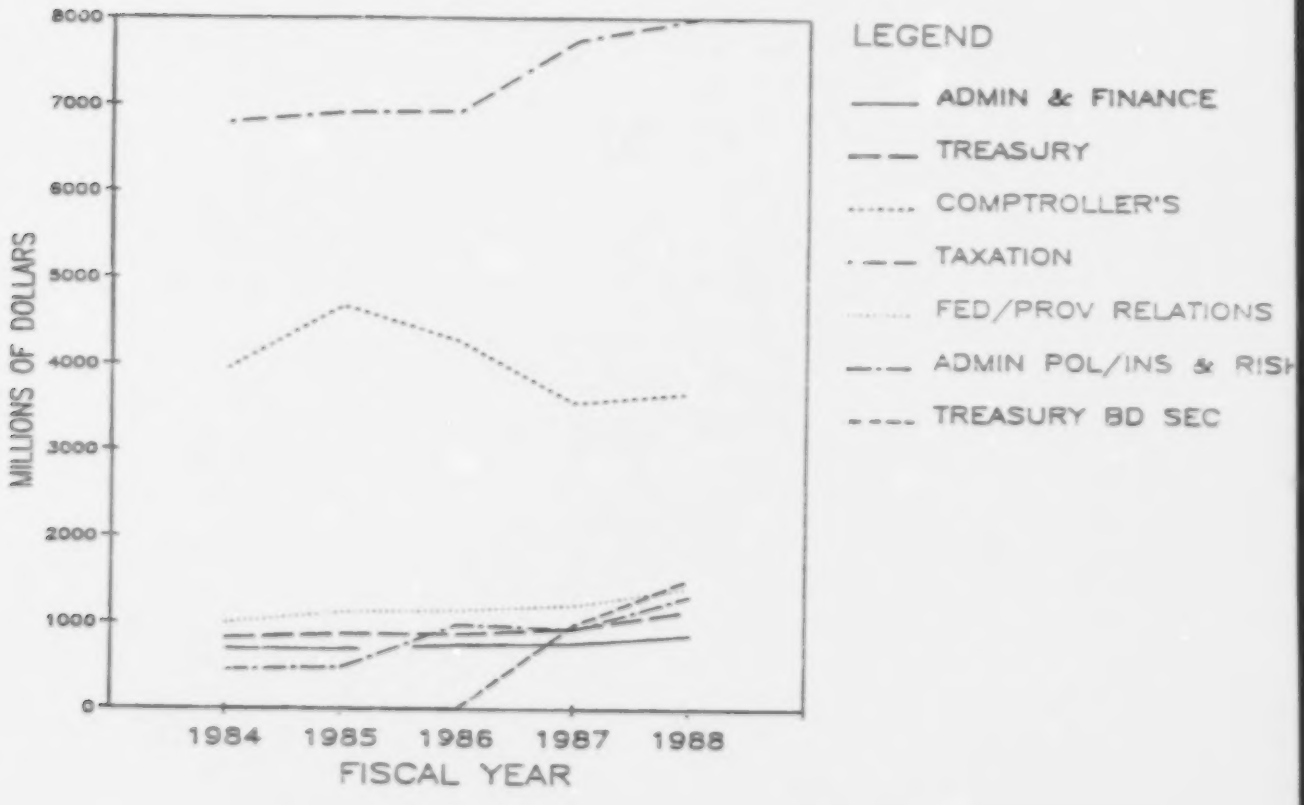
FOR YEARS ENDING MARCH 31, 1984 - MARCH 31, 1988

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1983/84		1984/85		1985/86		1986/87		1987/88	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION & FINANCE DIVISION	19.00	702.7	19.26	693.0	19.26	747.5	19.00	766.7	20.00	864.0
TREASURY DIVISION	17.00	826.6	18.00	873.7	20.00	873.3	20.00	934.4	21.00	1,151.4
COMPTROLLER'S DIVISION	126.00	3,941.6	131.00	4,669.8	125.00	4,249.9	104.00	3,554.4	103.00	3,661.2
TAXATION DIVISION	207.48	6,798.5	206.48	6,907.1	203.48	6,925.5	220.48	7,741.3	206.48	7,989.3
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	27.00	1,005.5	26.26	1,125.8	27.26	1,150.1	28.26	1,203.3	31.26	1,423.7
ADMINISTRATIVE POLICY/ INSURANCE AND RISK MANAGEMENT	7.00	459.4	5.00	484.1	6.00	977.9	7.00	927.5	7.00	1,315.2
TREASURY BOARD SECRETARIAT	-	-	-	-	-	-	27.00	980.5	40.00	1,514.8
TAX CREDIT PAYMENTS	-	180,820.6	-	191,799.8	-	198,658.1	-	204,000.0	-	217,100.0
PUBLIC DEBT (STATUTORY)	-	239,744.8	-	224,494.6	-	266,200.7	-	322,347.5	-	438,223.5
HYDRO RATES STABILIZATION (STATUTORY)	-	21,901.0	-	17,514.8	-	34,047.0	-	36,331.8	-	23,884.7
TOTAL	403.48	456,200.7	406.48	449,562.7	401.48	513,830.0	426.22	578,787.4	429.22	697,127.8

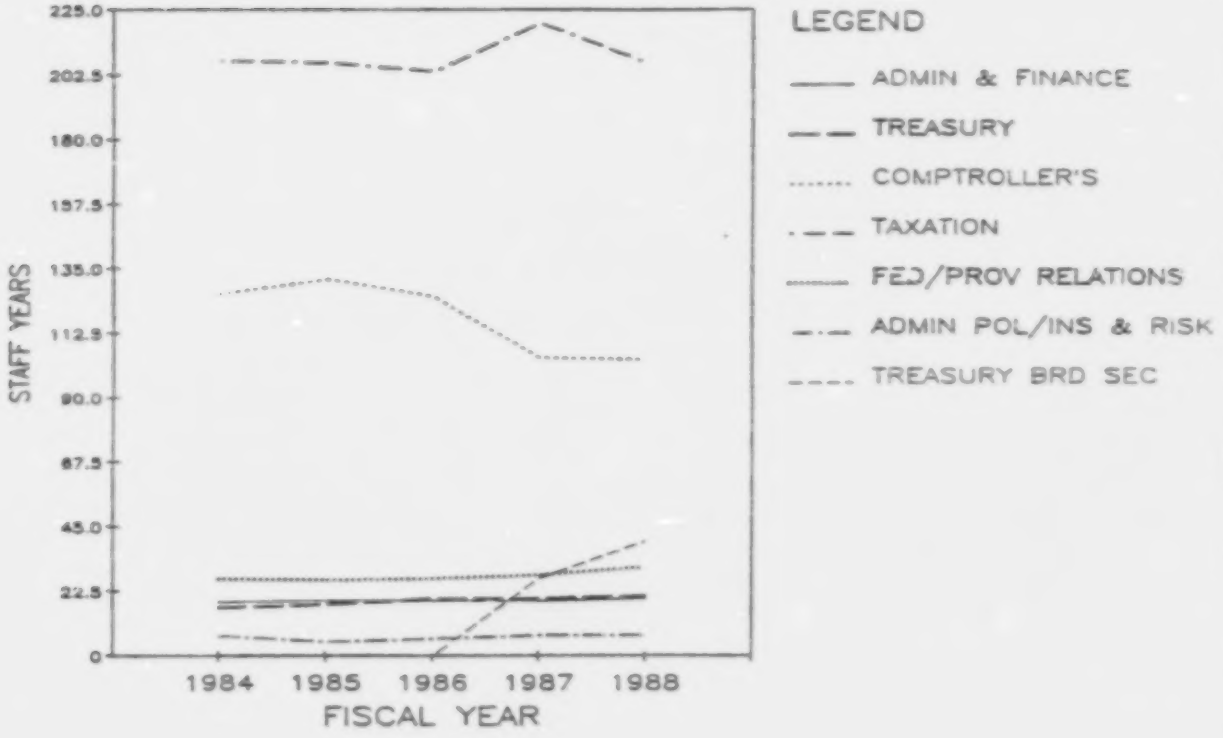
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
NON-OPERATING DIVISIONS

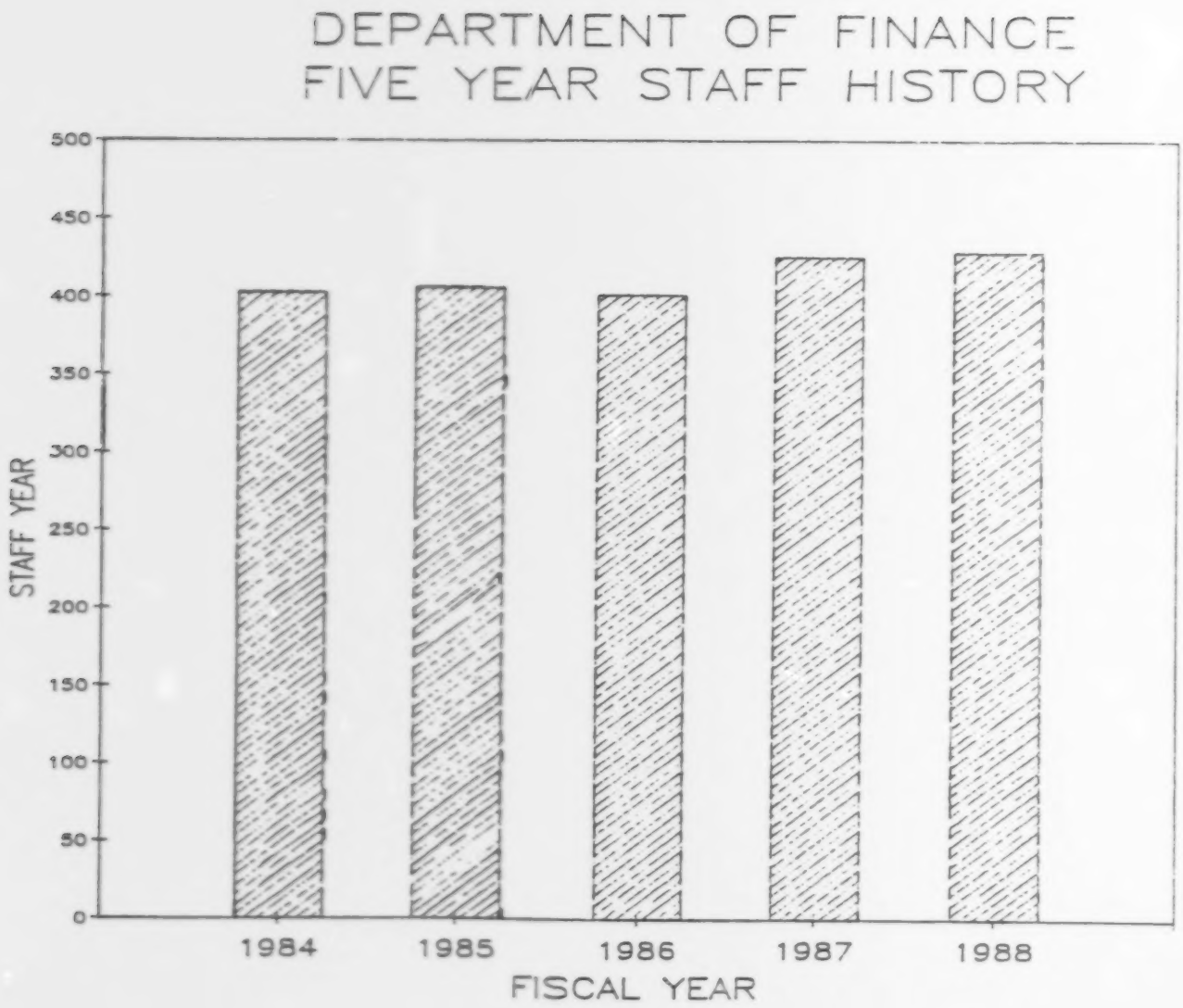


DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS




DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
STAFF YEAR
500
450
400
350
300
250
200
150
100
50
0
1984
1985
1986
1987
1988
FISCAL YEAR